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UNITED STATES DISTRICT COURT  
NORTHERN DISTRICT OF CALIFORNIA  
SAN FRANCISCO DIVISION

SECURITIES AND EXCHANGE  
COMMISSION,

Plaintiff,

v.

KENT H. ROBERTS,

Defendant.

Case No. C 07-04580 MHP

**EXHIBIT O**

**TO THE DECLARATION OF WILLIAM S.  
FREEMAN IN SUPPORT OF DEFENDANT  
KENT H. ROBERTS' MOTION TO COMPEL  
PRODUCTION OF DOCUMENTS FROM  
THIRD PARTY HOWREY LLP**

Date: February 25, 2008  
Time: 2:00 p.m.  
Judge: Hon. Marilyn H. Patel

DISCOVERY MATTER

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PURSUANT TO CIV. L.R. 79-5(b) and (d)***